

Washington State Auditor's Office
Accountability Audit Report

South Douglas Conservation District
Douglas County

Audit Period
January 1, 1999 through December 31, 2001

Report No. 63747

Issue Date
October 4, 2002



Washington _____
State Auditor

Brian Sonntag

Audit Summary

South Douglas Conservation District Douglas County January 1, 1999 through December 31, 2001

ABOUT THE AUDIT

This report contains the results of our independent audit of the South Douglas Conservation District for the period January 1, 1999, through December 31, 2001. We performed audit procedures to determine whether the District complied with state laws and regulations and its own policies and procedures. Our work focused on specific areas that had potential for abuse or misuse of public resources.

RESULTS

The District complied with state laws and regulations and its own policies and procedures in the areas we examined. The District had sufficient internal controls in place to safeguard assets.

RELATED REPORTS

Our opinion on the District's financial statements is provided in a separate report, which includes the District's financial statements.

CLOSING REMARKS

We appreciate the District's commitment to resolve prior audit issues. We also thank District officials and personnel for their assistance and cooperation during the audit.

Table of Contents

**South Douglas Conservation District
Douglas County
January 1, 1999 through December 31, 2001**

Description of the District	1
Audit Areas Examined	2

Description of the District

South Douglas Conservation District Douglas County January 1, 1999 through December 31, 2001

ABOUT THE DISTRICT

The District works to preserve and conserve the natural resources of this state by working with area farmers in recommending and establishing agricultural processes that help maximize crop outputs and comply with environmental regulations.

The District offers agricultural equipment for rent. Its annual operating budget is about \$100,000 and it generally has two part-time seasonal employees. A local accountant is contracted by the District to provide all accounting services. The District's Board of Supervisors is ultimately responsible for the operations of the District.

AUDIT HISTORY

We audit the District every three years.

ELECTED OFFICIALS

These officials served during the audit period:

Board of Supervisors:

Neil Irmer
Terry Besel
Richard Zones
Jim O'Brien (resigned December 2000)
Mike Munro
Jeff Rock (appointed January 2000)

APPOINTED OFFICIALS

Accountant

Carol Cowling, CPA

ADDRESS

District

103 North Baker Street
P.O. Box 246
Waterville, WA 98858-0246

Audit Areas Examined

South Douglas Conservation District Douglas County January 1, 1999 through December 31, 2001

In keeping with general auditing practices, we do not examine every portion of the South Douglas Conservation District's financial activities during each audit. The areas examined were those representing the highest risk of noncompliance, misappropriation or misuse. Other areas are audited on a rotating basis over the course of several years. The following areas of the District were examined during this audit period:

ACCOUNTABILITY FOR PUBLIC RESOURCES

We evaluated the District's accountability in the following areas:

- Expenditures
- Cash receipting

LEGAL COMPLIANCE

We audited the following areas for compliance with certain applicable state and local laws and regulations:

- Code of ethics laws
- Open Public Meetings Act

FINANCIAL AREAS

Our opinion on the District's financial statements is provided in a separate report. This report includes the District's financial statements and other required financial information. We examined the financial activity and balances of the District including:

- Revenues
- Expenditures
- Cash
- Investments